

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.325 Charitable, Religious, Educational and Senior Citizens Recreational Organizations as Buyers
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TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART C: KINDS OF USES AND USERS NOT TAXED

**Section 150.325 Charitable, Religious, Educational and Senior Citizens Recreational Organization
as Buyers**

- a) The tax shall not apply to any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious or educational purposes, nor to any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers and employees and which is organized and operated primarily for the recreation of persons 55 years of age or older, when using tangible personal property purchased at retail.
- b) On and after July 1, 1987, none of the entities noted in subsection a) hereinabove shall be entitled to make tax-free purchases at retail unless such entities have an active exemption identification number issued by the Department.

(Source: Amended at 14 Ill. Reg. 6835, effective April 19, 1990)